Otrector Securities Operations.





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Received SEC

Washington, DC 20549

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May 7, 2008

CERTNYS 001-14930

Ms. Velma T. Smith Branch Chief Securities and Exchange Commission Branch of Filer Support 2 Room 2531 100 F Street, NE Washington, DC 20549

Dear Ms. Smith:

The New York Stock Exchange certifies approval for listing and registration under the Securities Exchange Act of 1934, HSBC HOLDINGS PLC, 8.125% Perpetual Subordinated Capital Securities and requests immediate acceleration of registration. Adequate distribution assured. Form 8-A received on May 5, 2008. Tentative listing date - May 9, 2008.

Sincerely,